

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

GARY J. LONCZAK,

Plaintiff,

vs.

THE TOP-FLITE GOLF COMPANY,

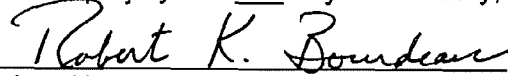
Defendant.

CIVIL ACTION NO. 05-30180-KPN

**AFFIDAVIT OF
ROBERT K. BOURDEAU**

1. This affidavit is based on personal knowledge and my review of Defendant's personnel records.
2. I am the Manager of Human Resources for the Top-Flite Golf Company ("TFGC") in Chicopee, Massachusetts.
3. Mary Rosenthal worked for TFGC as a Commission Sales/Use Tax Specialist.
4. She was notified that she was to be laid off from her position effective at the end of 2005.
5. On October 8, 2005, Richard Levandowski, who at the time was our only cost accountant, voluntarily resigned.
6. Thereafter, effective November 3, 2005, rather than being laid off, Ms. Rosenthal was offered a position as a "cost accountant".
7. She was at the time, and she remains, the sole cost accountant in Chicopee.
8. Ms. Rosenthal is fifty-five years old.
9. Callaway Golf Company was formed in 1982.

Sworn to under the pains and penalties of perjury this ^{cl} 1 day of February, 2007.


Robert K. Bourdeau